

Office of the State Auditor



State of Mississippi

PHIL BRYANT
AUDITOR

1999 ANNUAL REPORT

EXECUTIVE SUMMARY

Prepared by

Office of the State Auditor
Public Relations Office

1999 Annual Report

Fiscal year July 1, 1998 through June 30, 1999

Phil Bryant
State Auditor

Peter K. Smith
Director of Public Relations



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

PHIL BRYANT
AUDITOR

December 31, 1999

Honorable Kirk Fordice, Governor
Honorable Ronnie Musgrove, Lieutenant Governor
Honorable Tim Ford, Speaker of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

This Executive Summary accurately reflects the accomplishments of the Office of the State Auditor during fiscal year June 30, 1999, as required by Section 27-101-1, *Mississippi Code of 1972*, (Annotated).

It is difficult to include all the many accomplishments of the State Auditor's Office in such a brief report, nor can I do justice to all the contributions of our fine staff. I can only hope this report will provide the information you need to appreciate the duties and accomplishments of the Auditor's Office.

In order to reduce the expenses of labor and resources, we are furnishing only this executive summary to the Legislature. If you would prefer a copy of our complete report, please access our Office of the State Auditor web site at www.osa.state.ms.us or contact Pete Smith, our Public Relations Director.

In the year 2000, we will rededicate our efforts to protect the public's trust. We will strive to be ever vigilant against fraud, corruption and waste of tax dollars. We will continue to do our job with integrity, honesty and accountability. We believe the taxpayers of Mississippi deserve no less.

If I or any member of my staff may be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script, reading "Phil Bryant".

Phil Bryant
State Auditor

PB/dm

EXECUTIVE SUMMARY
OFFICE OF THE STATE AUDITOR
PHIL BRYANT
STATE AUDITOR

INTRODUCTION

The following is an Executive Summary of the annual report issued by the Office of the State Auditor in compliance with Mississippi State Code, Section 27-101-1.

PRIMARY STATUTORY RESPONSIBILITY

Section 134 of the Mississippi Constitution created the Office of the State Auditor of Public Accounts. The *Mississippi Code of 1972* (Annotated) grants the State Auditor important responsibilities most of which are described under Section 7-7-211. Primarily, the Office of the State Auditor has financial oversight responsibility over all of state government, its agencies and political subdivisions. This includes authority to investigate violations of state law by officers or employees of the state, counties or other public offices.

GENERAL INFORMATION

For the fiscal year ending June 30, 1999, the Office of the State Auditor had an annual budget of \$9.7 million. We have approximately 180 employees, eight different divisions and two district offices located in Grenada and Ellisville. Approximately sixty percent of our budget is appropriated from the general fund and forty percent is special funds obtained from the \$12.50 per hour audit fee charged to our governmental clients as statutorily required.

ADMINISTRATIVE SERVICES DIVISION

Our Administrative Services Division continues to perform in an exemplary manner by providing services for personnel matters, processing invoices, payroll, travel vouchers and purchase orders for the office. The Division invoices services rendered by the office which accounted for nearly four million dollars or forty percent of our annual budget. With the implementation of the Statewide Payroll and Human Resources System (SPAHRs), our agency is now on-line with this vital system.

AVERAGE DAILY ATTENDANCE

The agency's Average Daily Attendance Division verified the reporting of the state's 468,679 school children and identified student attendance reporting errors that allowed the State Department of Education to reallocate to the proper districts an estimated \$1,282,402.

FINANCIAL / COMPLIANCE AUDIT DIVISION

Our Financial/Compliance Audit Division is responsible for financial and legal compliance audits of over eleven (11) billion taxpayers' dollars annually. The Division released 288 audits including those of counties, colleges, universities, school districts and state agencies. The Division also released the state's 1998 Single Audit Report/Corrective Action Plan and expressed an opinion on the State of Mississippi's 1998 general purpose financial statements issued by the Department of Finance and Administration in the form of the Comprehensive Annual Financial Report (CAFR). Our county audit division took exception to \$106,558 of expenditures which were returned directly to the county's general fund.

INFORMATION MANAGEMENT

The Information Management Division provides information technology and services to all employees, conducts computer training, purchases computer hardware and software, develops and supports computerized applications and provides technical support to OSA staff. In FY1999, the Division purchased and implemented a state of the art case tracking system for the agency's Investigative Division. The system allows case tracking, management and a host of reporting systems that have previously been unavailable to investigators. This system will save valuable research time and reduce mistakes.

INVESTIGATIVE DIVISION

During fiscal year 1999, the Auditor's Investigative Division opened 233 cases of alleged misused or misappropriated public funds. These investigations resulted in the issuance of twenty-four (24) exceptions totaling \$57,559.65 and (14) demands of \$725,217.26. Of these demands and others, from the previous year we collected \$787,046.55 and returned these funds to public entities. We are now working with the Attorney General to recover any additional exceptions through civil prosecution.

PERFORMANCE AUDIT DIVISION

Our Performance Audit Division completed performance reviews of the Gaming Industry's Economic Impact, Humphreys County's governmental administration and the University Medical Center Human Resources Division. This Division also worked closely with MEMA to complete a number of disaster audits.

PROPERTY AUDIT DIVISION

Our Property Audit Division verified fixed assets in state agencies and universities valued at over one-billion dollars. Property Audits were completed at eighty-six (86) state agencies and universities, thirty-two (32) counties and ninety-eight (98) school districts. The Division demanded payment for \$37,961.87 worth of unaccounted for property from a variety of governmental officials and employees. The funds were returned to the appropriate entities.

TECHNICAL ASSISTANCE

One of our most important duties is providing educational and required training opportunities for public officials. Our Technical Assistance Division conducted sixty-five (65) such seminars throughout the state. We have answered approximately ninety-seven hundred (9700) requests and issued over 40,000 copies of our “*Technicalities*” newsletter to public officials. Our toll free “Information Hotline” for officials and public inquiries continues to be of great benefit to our clients.

CONCLUSION

This executive summary and the full annual report that follows should provide the necessary information to meet and exceed the legislative intent of Mississippi Code, Section 27-101-1. However, if additional information is needed, the reader may refer to the OSA web site at www.osa.state.ms.us or call Pete Smith, our Director of Public Relations at (601) 364-2734.

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Office of the State Auditor

Primary Statutory Responsibilities

Section 134 of the Mississippi Constitution, adopted November 1, 1890, created the Office of the Auditor of Public Accounts, now the Office of the State Auditor. The Mississippi Code of 1972 (Annotated) grants the Office important responsibilities. Section 7-7-211 is the most comprehensive, charging the Office with the following responsibilities and authority:

- ! Identify and define generally accepted accounting principles for all public offices of the state and its subdivisions;
- ! Prescribe systems of accounting, budgeting and financial reporting for all public offices of regional and local subdivisions of the state and assist in the installation of these systems;
- ! Study and analyze existing managerial policies, methods, procedures, duties and services of state agencies and institutions upon written request of the Governor or the Legislature or its designee, and determine if operations can be eliminated, combined, simplified or improved;
- ! Relative to the comprehensive annual financial report of the state, post-audit and, when necessary, pre-audit and investigate financial matters of departments, institutions, boards, commissions and other agencies of state government;
- ! Post-audit and, when necessary, pre-audit and investigate financial matters of county governments, public school districts, community college districts, levee boards, agencies created by the Legislature or by executive order, profit or nonprofit business entities administering programs financed by funds flowing through the state treasury or receiving grants from revenues collected by state governmental divisions and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities;
- ! Demand payment from public officers, employees, administrative bodies, individuals, partnerships, corporations or associations for amounts representing recovery of public funds improperly withheld, misappropriated or otherwise illegally expended and the value of public property disposed of in an unlawful manner, institute suit in any state court for demands not paid;
- ! Investigate suspected violations of state laws by officers or employees of the state, counties or other public offices;
- ! With approval of a chancery or circuit court, issue subpoenas to examine records, etc. regarding persons, firms or other entities related to dealings with any state, county or other public entity;

- ! In lieu of conducting audits, examine audits of public hospitals or public school districts produced by certified public accountants. Provide audit programs and report formats to accountants conducting audits of public hospitals and public school districts;
- ! If funds are made available by the Legislature, contract for preparation of selected audits of departments, institutions, boards, commissions or other agencies of state government, county governments, public school districts, community college districts and any other public bodies supported by public funds, except municipalities, provide audit programs and report formats to accountants conducting contract audits;
- ! Establish training courses and programs for state and local government personnel under jurisdiction of the Office; and
- ! Upon written request of the Governor or member of the Legislature, audit any state or federal funds received by any nonprofit corporation.

Other responsibilities are given to the Office throughout sections of the Mississippi Code. However, most of these are addressed within the responsibilities mentioned above. When new programs are created or funded by the Legislature, the Office is often given audit or system-prescribing responsibility.

Audit Responsibility

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails either audit, review, recording, receipt, or investigative responsibility for over 1,000 entities in the following categories:

General State and Local Governments

General governments provide a wide range of services to their citizens and number the following:

State Agencies	105
Cities	298
Counties	82

Special-Purpose Governmental Entities

Most special-purpose governments provide a single, special service. Created by counties, municipalities or a combination of both, or by special legislation passed by the Legislature, all were designed to provide services not offered by individual general governments. In most cases, special-purpose governments are designed as authorities, agencies, boards or districts.

Mississippi special-purpose governmental units include, but are not limited to, the following:

Airport Authorities	59
Colleges	15
Universities	8
District Attorneys	22
Drainage Districts	58
Economic Development Districts	138
Fire Protection Districts	85
Flood Control Districts	4
Hospitals	67
Housing Authorities	Local
Human Resource Agencies	27
Industrial Development Districts	35
Libraries	48
Mental Health Centers	15
Park Districts	7
Planning and Development Districts	10
Port Authorities	6
Public Building Authorities	Local
School Districts	150
Soil and Water Conservation Districts	79
Tourism Bureaus	40
Utility Districts	28

The Office maintains some oversight responsibility for each. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations, for a number of reasons some of these do not fall into one of the general categories listed above.

Office Customers

Based on analysis of Mississippi statutes, the Office has identified and prioritized its customers to provide the above services in a manner to protect the public's interest. These include:

- 1) Citizens and taxpayers of the State of Mississippi
- 2) Legislative, Executive and Judicial Branches of state government
- 3) State and local governmental entities
- 4) Federal government
- 5) Other states

Citizens are prioritized as the most important Office customer, since providing services for and on their behalf is the reason government exists. The Office has primary responsibility for oversight of the taxpayers' state and often local government supporting funds.

Therefore, the primary purpose of the Office is protection of the interests of its most important customer, the taxpayers.

The legislative, executive, and judicial branches of state government, along with the Office, exist to serve citizens and taxpayers. Therefore the Office provides valuable services to these branches in performing their services to the citizens of the state.

State and local governmental entities are the primary recipients of Office services with customers receiving benefits from the services provided by this Office. Although state agencies are a part of the executive, legislative and judicial branches, state agencies are also considered separate Office customers since they are the subject of audits and are not always directly accountable to citizens and taxpayers. Although the focus of day-to-day Office work relates to state and local governmental entities, benefits accrue to higher prioritized customers: taxpayers, and legislative, executive, and judicial branches.

Because the federal government provides certain funds to the state, the state has reporting responsibilities to the federal government. Additionally, the Office's audit field work and reporting standards are controlled in part by the federal government. Since other states occasionally use our reports in their work, they are also considered valued Office customers.

Office of the State Auditor's Mission

Based on the purpose intended for Office and the services the Office provides, the following mission statement was developed and published in fiscal year 1997:

The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.

Divisions

The Office of the State Auditor is composed of eight divisions. These divisions report to the Audit Department Director, Norman McLeod and include; (Exhibit A, page 6)

Administrative Services Division (page 8)

Jeff Adcock, Director

Average Daily Attendance Audit Division (page 9)

Shirley Crawford, Director

Financial & Compliance Audit Division (page 10)

Ramona F. Hill, CPA, Director

Information Management Division (page 14)

Bennie Nutt, Director

Investigative Division (page 16)

Jesse Bingham, Director

Performance Audit Division (page 18)

Mitchell Adcock, CPA, CIA, CFE, Director

Property Audit Division (page 19)

Bill Pope, Director

Technical Assistance Division (page 20)

Michael Keys, CPA, Director

Office Goals

In accomplishing its mission the Office of the State Auditor has established the following goals:

- ! Establish accounting and financial reporting systems for all regional and local governmental entities. Consult with State Fiscal Officer in the establishment of accounting and financial reporting systems for the state;
- ! Perform or contract the necessary financial, compliance, performance, and investigative audits in accordance with professional standards;
- ! Train public officials in methods of conducting their duties in compliance with state law; and
- ! Comply with constitutional and statutory provisions.

The Office will accomplish these goals by:

- ! Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- ! Providing timely technical assistance to representatives of state and local governments and the general public;
- ! Investigating state and local governments and government representatives and employees concerning legal compliance violations and accountability issues;
- ! Performing performance audits for state and local governments to improve accountability, economy and efficiency of government operations;
- ! Conducting state-wide property audits and performing average daily attendance counts for school districts; and
- ! Providing the Office, state and local governments assistance with their information management needs.

Professional Audit Standards

The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are the responsibility of every public servant, including elected, appointed and employed. This public trust requires a diligent review and accounting for the financial reporting and performance of all entities entrusted with public funds. To perform this service, the Office complies with generally accepted government auditing standards (GAGAS) issued by the United States General Accounting Office and documented as Government Auditing Standards and generally accepted auditing standards (GAAS) published by the American Institute of Certified Public Accountants. The Office also abides by pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) where applicable. Additionally, the Office participates in a peer review process whereby Office audits are periodically reviewed by other states' audit office personnel for compliance with the above standards. Also the Office's finances are reviewed by the Legislative PEER Committee to ensure all financial matters are in order.

What does all this mean? The Office sets high standards of performance for the auditors it hires and the work they perform. The trust placed with the Office by the public is not taken lightly, nor the responsibility ignored. These standards and the reviews the Office undergo help ensure the quality of the work prepared and presented to the public administrators of the public funds and resources on behalf of the citizens of the state, who are our primary customer and to whom we acknowledge a great responsibility.

Administrative Services Division

The Administrative Services Division provides services for personnel matters, processing invoices, payroll, travel vouchers, and purchase orders for the Office. The Division bills entities for services rendered by the Office and prepares and administers the budget. The Division also procures all office equipment and maintains property records for all Office equipment.

Accomplishments for 1999

During the previous year, the Division implemented the payroll component of the Statewide Payroll and Human Resources System (SPAHRs) used by the state. This on-line system is Y2K compliant while the system formerly used was not. All state agencies now use the same payroll system.

The Division distributed and periodically updated a policies and procedures manual specifically focused on employees of the Office. The manual supports the Office's effort to promote accountable government by addressing internal issues within the Office. This is important since the Office holds other public entities responsible for internal policies and procedures through our audits and investigations performed by other divisions of the Office.

Average Daily Attendance Division

The Average Daily Attendance Division (ADA) was created to verify correct distribution of Minimum Foundation Program funds, a compliance function related to local school districts. ADA performs counts of school district pupils to determine the accuracy of school district attendance reports to the State Department of Education. By law, ADA performs a minimum of three unannounced counts of school children within designated units throughout the year. For 1999, 600 units were counted four times and 622 units were counted six times due to large discrepancies between the number of students on the rolls and the number of students present. School district reports are used by the State Department of Education to allocate Minimum Program Funds to local school districts. In 1999, the Minimum Foundation Program distributed \$1,048,682,589 (33.2%) of the state's entire general fund budget to support local school districts.

Accomplishments for 1999

During 1999, ADA accomplished the following:

- ! Issued and distributed the Average Daily Attendance Comprehensive Annual Report to the Governor, State Board of Education members, Public School Building Fund members, and local school district superintendents;
- ! Counted 1,807,753 school children;
- ! Identified student count errors which allowed The State Department of Education to reallocate to the proper districts an estimated \$1,282,402;
- ! Completed 10,059 examination counts;
- ! Calculated average daily attendance at 468,679 for school year 1998-1999;
- ! Issued 31 letters of commendation to school districts for not having any excess;
- ! In conjunction with the Department of Property, the ADA department performed fixed asset audits for 98 school districts;
- ! Made random vehicle checks for correct markings in 112 municipalities.

Financial and Compliance Audit Division

The Financial and Compliance Audit Division employs a majority of the employees of the Office and produces most of its published work. The Division is responsible for performing audits on 82 counties, 15 colleges and 8 universities, 150 local school districts and the State of Mississippi which includes approximately 105 state agencies. The Division also performs agreed-upon procedures on disaster claims of various entities in the state. In addition to these audits, the Division maintains financial information on other governmental entities, such as municipalities, tourism boards, District Attorneys, libraries, drainage districts, fire protection districts and airports. To perform these audit duties, the Division is organized into five sections:

County Audit Section

Ed Yarborough, CPA, CIA, CFE, Director

Education Audit Section

Brent Ballard, CPA, Director

State Agency Audit Section

Bill Doss, CPA, Director

EDP Audit Section

Mike Sumrall, CISA, Supervisor

Report Processing Section

Frieda Bailey, Supervisor

Through this division, the Office accomplishes its primary statutory duties of:

- ! Examining the financial records and statements of counties, school districts, colleges and universities, and the State of Mississippi to determine accuracy and reliability;
- ! Reviewing, evaluating and testing state and local government control systems to ensure
 - the safeguarding of assets,
 - the legality, accuracy and reliability of financial transactions, records and statements, and
 - adherence to prescribed management control policies;
- ! Auditing and issuing opinions on financial statements of counties, school districts, colleges and universities, and the State of Mississippi;
- ! Issuing the State's Single Audit Report and single audit reports of counties, school districts, and colleges and universities when required;

- ! Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations;
- ! Auditing governmental entities seeking reimbursement for disaster losses; and
- ! Reviewing audits of colleges/universities', counties', school districts' and state agencies' financial statements performed by CPA firms.

To reduce travel time and expenses, the Division maintains staff in Jackson, with branch offices in Grenada and Ellisville. Attachment A, pages 22 through 30, includes a listing of financial and compliance audits released by the Division for fiscal year ending June 30, 1999.

Sections in the Financial and Compliance Audit Division

A brief description of each of the audit sections is given below.

County Audit Section

The County Audit Section audits the 82 Mississippi counties. During fiscal year 1999, the County Audit Section released reports on 62 counties it audited. Also during this period, the County Audit Section released reports on 24 counties audited by CPA firms. Attachment B, pages 31 through 33, includes a list of county audit reports released during fiscal year ended June 30, 1999 with the counties' total revenues, expenditures, assets, and long-term debt.

Education Audit Section

The Education Audit Section is responsible for college and university audits and for local school district audits. College and university auditors are responsible for 15 public colleges, the Board of Trustees of the Institutions of Higher Learning, and eight public universities and their divisions. During fiscal year 1999, the Section audited and released reports for eight colleges and nine universities or their divisions. Colleges and universities not audited by this Section were audited by CPA firms under contracts supervised by the Education Section. Sixteen college and three university CPA audit reports were released during fiscal year 1999.

The Section is also responsible for conducting annual audits of the 150 public school districts in the state. During fiscal year 1999, the Section audited and released reports on 36 school districts. Public school districts not audited by this Section are audited by CPA firms under contracts supervised by the Education Audit Section. One-hundred-thirty school district CPA audits reports were released during fiscal year 1999.

Attachment C, pages 34 through 40, includes a listing of universities, colleges and local school districts audits released by the Division for fiscal year ending June 30, 1999, including summary financial information.

State Agency Audit Section

The State Agency Audit Section is responsible for the annual audit of the State of Mississippi, including the State's Comprehensive Annual Financial Report (CAFR) and its Single Audit Report.

EDP Audit Section

The EDP Audit Section works with the other sections to perform reviews of entities' electronic data processing systems.

Report Processing Section

The Report Processing Section finalizes all Division reports and processes them for publication.

Goals and Objectives

The goals and objectives of the Financial and Compliance Audit Division include the following:

- Perform more efficient and effective audits while maintaining current audit status and timely release of audits.
- Increase the use of computers in performing audit procedures and ensure the staff has access to the most up-to-date technology.
- Provide staff training on new technical pronouncements, including the upcoming major revision in the financial reporting model for governmental entities.
- Continue to reduce time between the completion of fieldwork and the issuance of the report.
- Increase the number of auditors in the EDP Audit Section.
- Revise various manuals for the professional staff and local government officials.

Accomplishments for 1999

The Financial and Compliance Audit Division accomplished many things during the 1999 fiscal year. Highlights of these accomplishments include:

- ! During fiscal year 1999, the County Audit Section released 86 audit reports. The reports covered revenues in excess of \$913.6 million, expenditures in excess of \$997.4 million, assets of almost \$2.7 billion and long-term debt in excess of \$713.4 million. Of these amounts, audit coverage of approximately \$390.7 million revenues, \$431.6 million expenditures, \$1.1 billion assets and \$303.3 million debt was provided by CPA firms.

- ! During fiscal year 1999, the College and University Unit in the Education Audit Section released 24 college audit reports. The reports covered current fund revenues in excess of \$648.2 million, expenditures in excess of \$628 million, assets in excess of \$151 million and plant fund assets in excess of \$936.2 million. Of these amounts, audit coverage of approximately \$406.7 million current fund revenues, \$391.7 million current fund expenditures, \$105.3 million current fund assets and \$658.2 million plant fund assets was provided by CPA firms.

- ! The College and University Unit also released 12 university audit reports. The reports covered current fund revenues of approximately \$1.5 billion, expenditures of approximately \$1.4 billion, assets of approximately \$466.4 million and plant fund assets of \$2.1 billion. Of these amounts, audit coverage of approximately \$150.2 million current fund revenues, \$142.1 million current fund expenditures, \$47.9 million current fund assets and \$210.1 million plant fund assets was provided by CPA firms.

- ! During fiscal year 1999, the School Unit in the Education Audit Section released 166 school district audits. The reports covered revenues of approximately \$2.7 billion, expenditures of approximately \$2.8 billion, assets in excess of \$4.9 billion and long-term debt of approximately \$1.1 billion. Of these amounts, audit coverage of approximately \$2.2 billion revenues, \$2.3 billion expenditures, \$4 billion assets and \$872.1 million debt was provided by CPA firms.

- ! During fiscal year 1999, Mississippi's 1998 CAFR and Single Audit Report were released. The State Agency Audit Section was responsible for auditing revenues of approximately \$8.1 billion, including approximately \$2.8 billion of federal revenues; expenditures of approximately \$7.4 billion; assets of approximately \$25.5 billion; and long-term debt of approximately \$1.8 billion.

- ! Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.

- ! Staff in the Division revised accounting and auditing manuals as necessary to comply with federal regulations and audit standards.

Information Management Division

The Information Management Division is responsible for providing information technology and services to all employees of the Office of the State Auditor and other governmental entities that must comply with Office-issued requirements. The Division also conducts computer training, assists auditors with electronic data processing (EDP) audit reviews, procures computer hardware and software, develops and supports computerized applications, and provides technical support to the Office staff. The Division supports the Office by:

- ! Increasing Office employee productivity through automation;
- ! Improving technological support for all Office staff by focusing on service for the Office;
- ! Enhancing computer applications and implementing new information systems for other divisions;
- ! Assisting other divisions applying technology in performing audits;
- ! Procuring and implementing state-of-the-art hardware and software; and
- ! Educating Office staff in the use of information technology.

Accomplishments for 1999

Over the last year, the Division has successfully implemented several projects to improve the Agency operations.

Investigative System

The Division successfully purchased and implemented a new case tracking system. This required migrating the OSA FoxPro Investigative System to the Investigative Case Management System. This conversion enabled us to custom design our system to better meet our needs. The Investigative Case Management System allows case tracking, case management, current status of the case along with a host of reports that have been unavailable to this office.

Special Agents

This Division purchased “state of the art” computers and provided training for Windows, Lotus and WordPerfect to all Special Agents.

Field Auditors

Due to the demands placed on the current field audit work force, there is constant need to provide updated equipment. The Division has upgraded all Office field auditors with deskjet printers to enable field auditors to perform jobs in the field, saving both time and resources. The Division

implemented an upgraded Audit Report Model to further utilize new software provided in the previous fiscal year and conducted the necessary training for each auditor. All computer equipment meets standards to make the Office competitive, provide audit services and satisfy concerns associated with entering the 21st century.

Year 2000 Compliant

In our continual effort to become year 2000 compliant, we have tested and retested all software and hardware systems to ensure a smooth transition into the next year.

Future Plans

The Division continues to pursue modem lines and purchasing phone modems in order for audit reports and investigative files from around the state to be downloaded directly to the main Office computers. This will expedite the audit report and investigative process. These advances should cut travel cost and enable more effective use of Office personnel. The Division is also in the process of developing web based applications for the Internet to enhance the performance of this office. In preparation for the move to new offices the Division will be purchasing equipment necessary to convert the network from Token Ring to Fast Ethernet.

Investigative Division

The Investigative Division is responsible for investigating allegations or suspected violations of the laws of the State of Mississippi by any state, county or local public official or other individual responsible for public assets. The primary focus of the Division is to detect and deter the misuse or misappropriation of public assets in the purchase, sale or use of any supplies, services, equipment or other property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. Based on a study conducted by the Association of Certified Fraud Examiners, the average organization loses about 6 percent of its total annual revenue to fraud and abuse committed by its own employees and management. Government waste, fraud and abuse represent a hidden tax on every family in Mississippi. This Division's responsibility is to cut that hidden tax.

Complaints are received from public officials, private citizens, auditors, and anonymous or public sources. All complaints are confidential.

Any information concerning possible violations should be forwarded to:

Office of the State Auditor
Attn: Jesse M. Bingham, Director
Investigative Division
3750 I-55 North Frontage Road
Jackson, MS 39211

or by calling (601) 364-2888 or toll free in-state (800)-321-1275 and ask for The Investigative Division.

Accomplishments for 1999

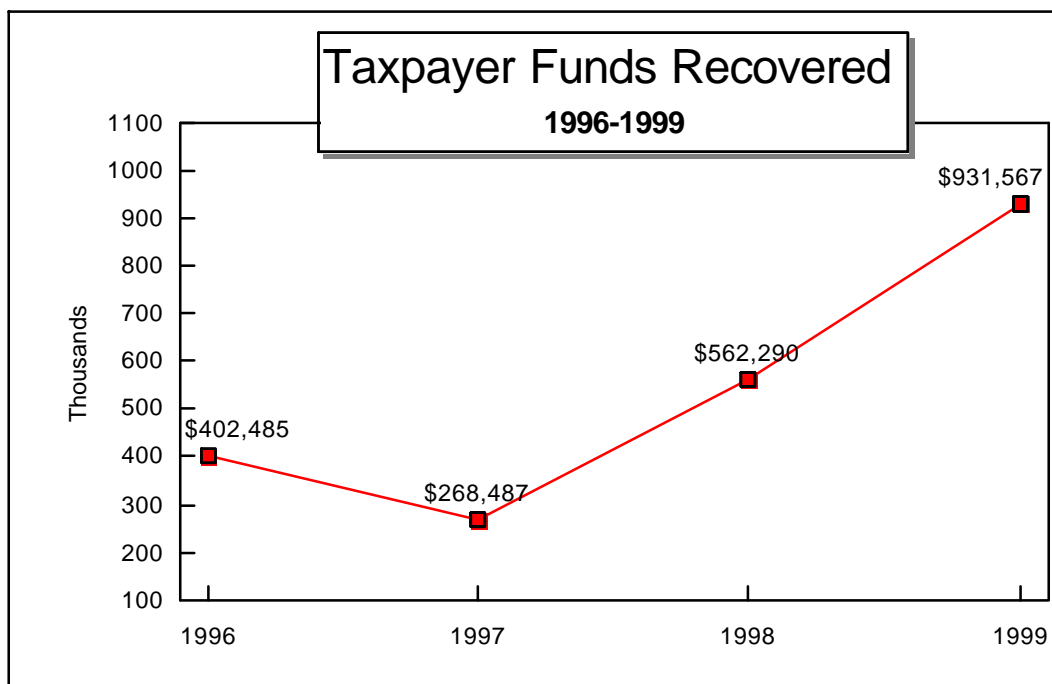
During Fiscal Year 1999, there were 233 cases of allegedly misused or misappropriated public assets opened in the Investigative Division. Of the cases opened, the allegations concerned:

Counties	151
Municipalities	51
State Agencies	15
Public School Districts	12
College & Universities	<u>4</u>
Total	233

During Fiscal Year 1999, the Investigative Division:

- Took 24 exceptions totaling \$57,559.65;
- Recovered \$787,046.55 and returned these funds to public entities;
- Issued 14 written demand letters totaling \$725,217.26;
- Closed 284 cases.

As demonstrated by the graph below, The State Auditor's Office strives to apprehend and make accountable public officials, employees and private citizens who abuse public assets. Additionally, through the Audit process, \$106,558.45 was recovered and returned to the proper governmental entity.



Performance Audit Division

The Performance Audit Division was created in January 1992 to provide services to the Office, state and local government, and citizens. According to Government Auditing Standards issued by the Comptroller General of the United States, performance auditing is:

the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making.

Such effort can make government more accountable to taxpayers by determining its effectiveness (does the agency get the intended job done) and efficiency (does the agency waste resources in accomplishing the intended job). Performance audits concentrate on laws and governing regulations, program purposes/goals, amount of resources, program operations and outputs and outcomes (the final results produced by a program). This information is necessary to effectively manage governmental agencies, monitor their activities and provide them with adequate funding.

Accomplishments for 1999

Major reports published by the Division for fiscal year 1999 were:

- ! *A Limited Performance Review of the Gaming Industry's Economic Impact, Government Use of Revenue, and Social Cost for the State of Mississippi*, to provide information to monitor the industry today and into the future. This study included the impact on state and local government in the areas of direct tax revenue, direct cost, jobs, per capita income, unemployment, local gaming fees, and social cost.
- ! *A Performance Audit of Humphreys County*, upon the request of the Board of Supervisors we performed a review of the operations of the county providing recommendations for improvements.
- ! *A Performance Review of the University of Mississippi Medical Center Human Resources Division*, where we reviewed and evaluated policies and procedures for hiring new employees, transferring employees and promoting employees to determine if appropriate individuals are provided the departments for hire, reviewed the employment application process to determine if policies were followed, and reviewed management documentation and decisions related to potential employees.

Property Audit Division

The purpose of the Property Audit Division is to protect the public's trust by independently assessing state and local governmental entities to ensure that public property is properly procured, effectively managed in its dispersal and disposal and proper procedures are lawfully followed regarding the addition and deletion of fixed assets. In addition to verifying the existence of fixed assets, the Property Audit Division is responsible for maintaining a master inventory of fixed assets and periodically auditing state and local government asset maintenance records.

Accomplishments for 1999

This Division performs its duties and responsibilities in conformity with statutory mandates as set forth in Section 29-9-1, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 1999, the Division initiated property audits (verification) of fixed assets as follows:

State Agencies and Universities audits -	86
County Government audits -	32
School Districts -	98

The Division maintains a master state-wide inventory for all assets owned by state agencies and universities. All reports for addition, deletion, and adjustment of assets by agencies and universities are submitted to the Division where the reports are reviewed and verified for accuracy.

The Division offers training and certification in fixed asset management. The Division also publishes and distributes annually revised property manuals for use by asset managers, to ensure continued effectiveness, statutory amendments, rule changes, and management techniques.

As a result of audits performed at the various agencies, the Division recovered and returned \$37,961.87.

Technical Assistance Division

The Technical Assistance Division was established to provide a mechanism through which state and local government officials can receive guidance to help comply with the many financial-and-compliance-related laws and regulations they enforce. This service enables the public officials to address and resolve questions or minor problems before they result in misappropriated or misused public funds or resources.

The Division's staff of five certified public accountants provide oral and/or written answers to literally thousands of inquires annually. The staff also conducts specialized training to update officials of the latest changes in laws and regulations that affect their jobs maintaining the public's resources and trust. Combined, the staff has over 100 years of experience in local and state government accounting and auditing.

Accomplishments for 1999

During fiscal year 1999, the Division performed the following services:

- ! Responded to approximately 9,600 telephone requests for technical assistance from the general public, public officials and employees, other agencies and governing authorities.
- ! Responded by letter or by E-mail to over 100 requests for statements of position of the Office of the State Auditor on legal requirements and department regulations. A statement of position is a written ruling stating the position or action our office will take on a situation that has already occurred or will occur in the future.
- ! Developed, published and distributed a monthly publication entitled "Technicalities" to approximately 3,500 public officials, employees, and practitioners. "Technicalities" is presented in a question and answer format and addresses current issues (legal compliance, accounting procedures, new AG opinions, changing legislation, and other matters) facing public officials and employees.
- ! Met with public officials and various other individuals on matters of concern in an effort to resolve problems and explain areas of statutory compliance, accounting procedures, office regulations, etc.

- ! Developed and conducted approximately 65 Educational and / or Required Certification Programs annually for various groups and associations. Examples include:

Mississippi Supervisors
Chancery Clerks
Circuit Clerks
County Administrators and Comptrollers
County Tax Assessors and Collectors
County Board Attorneys
Sheriffs
Purchase Clerks, Receiving Clerks, and Inventory Control Clerks
Justice Court Clerks
Municipal Aldermen, Councilmen and Mayors
Municipal Clerks and Court Clerks
Police Chiefs
Narcotic Task Forces
Municipal Board Attorneys
CPA's who conduct municipal, district attorney and other audits throughout the state
Election Commissioners
Fire Chiefs and Coordinators
Soil and Water as well as other assorted local commissions
Planning and Development Districts
Governmental Purchasing Agents
Prosecuting Attorneys
Association of Governmental Accountants
Local School Boards and School Officials
Professional Fraternities and Career Days at Universities

Other accomplishments during 1999:

- Reviewed and filed all official opinions of the Attorney General for research purposes.
- Provided legislators with information concerning proposed legislation upon request and met with or testified before legislative bodies to explain the intent or effect of proposed legislation.
- Updated court assessment guidelines, DUI and uniform arrest tickets.
- Annually update a legal digest for Mississippi counties.
- Scheduled and conducted continuing education for the Office of the State Auditor Staff.

Attachment A

**Office of the State Auditor
Financial and Compliance Audits Released**

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audits Released
During the Year Ended June 30, 1999

GOVERNMENT ENTITY

PERIOD ENDED

Released in July, 1998

Clay County	September 30, 1997
Forrest County	September 30, 1997
Hinds County	September 30, 1997
Jefferson County	September 30, 1997
Jones County	September 30, 1997
Rankin County	September 30, 1997
Canton Public School District	June 30, 1997
Cleveland School District	June 30, 1997
Forrest County Agricultural High School	June 30, 1997
North Pike School District	June 30, 1997
Picayune School District	June 30, 1997
Quitman County School District	June 30, 1997
Starkville School District	June 30, 1997
West Tallahatchie School District	June 30, 1997
East Central Community College	June 30, 1996
Coahoma Community College & Agricultural High School	June 30, 1997
East Mississippi Community College	June 30, 1997
Mississippi Valley State University	June 30, 1997
Northeast Mississippi Community College	June 30, 1997
Northwest Mississippi Community College	June 30, 1997

Released in August, 1998

Choctaw County	September 30, 1997
Grenada County	September 30, 1997
Lincoln County	September 30, 1997
Scott County	September 30, 1997
Stone County	September 30, 1997
Tippah County	September 30, 1997
Aberdeen School District	June 30, 1997
Chickasaw County School District	June 30, 1997
Columbia School District	June 30, 1997
Hancock County School District	June 30, 1997

Hinds County School District	June 30, 1997
Holmes County School District	June 30, 1997
Jefferson Davis County School District	June 30, 1997
North Tippah County School District	June 30, 1997
Oktibbeha County School District	June 30, 1997
Pascagoula Municipal School District	June 30, 1997
South Delta School District	June 30, 1997
Stone County School District	June 30, 1997
Webster County School District	June 30, 1997
West Point School District	June 30, 1997

Itawamba Community College & Agricultural High School	June 30, 1997
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Released in September, 1998

Alcorn County	September 30, 1997
Attala County	September 30, 1997
Clarke County	September 30, 1997
Issaquena County	September 30, 1997
Monroe County	September 30, 1997
Newton County	September 30, 1997
Quitman County	September 30, 1997
Wayne County	September 30, 1997
Winston County	September 30, 1997

Amory School District	June 30, 1997
Benoit School District	June 30, 1997
Carroll County School District	June 30, 1997
Claiborne County School District	June 30, 1997
Drew School District	June 30, 1997
Durant School District	June 30, 1997
Forrest County School District	June 30, 1997
Greene County School District	June 30, 1997
Greenville Public School District	June 30, 1997
Jackson Public School District	June 30, 1997
Lauderdale County School District	June 30, 1997
Leake County School District	June 30, 1997
Leflore County School District	June 30, 1997
Lincoln County School District	June 30, 1997
Mound Bayou School District	June 30, 1997
Neshoba County School District	June 30, 1997
Noxubee County School District	June 30, 1997
Petal School District	June 30, 1997
Philadelphia School District	June 30, 1997
Scott County School District	June 30, 1997

Shaw School District	June 30, 1997
Simpson County School District	June 30, 1997
Tunica County School District	June 30, 1997
Wayne County School District	June 30, 1997
West Bolivar County School District	June 30, 1997
Winona School District	June 30, 1997
Yazoo County School District	June 30, 1997

Southwest Mississippi Community College	June 30, 1996
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University of Southern Mississippi	June 30, 1997
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Released in October, 1998

Claiborne County	September 30, 1997
Franklin County	September 30, 1997
Lowndes County	September 30, 1997
Marshall County	September 30, 1997
Washington County	September 30, 1997
Yazoo County	September 30, 1997

Clinton Public School District	June 30, 1997
Copiah County School District	June 30, 1997
Rankin County School District	June 30, 1997
Sunflower County School District	June 30, 1997
Walthall County School District	June 30, 1997

Delta State University	June 30, 1997
Mississippi University for Women	June 30, 1997
University of Mississippi Medical Center	June 30, 1997

Released in November, 1998

Adams County	September 30, 1997
George County	September 30, 1997
Jefferson Davis County	September 30, 1997
Kemper County	September 30, 1997
Leflore County	September 30, 1997
Prentiss County	September 30, 1997

Gulfport School District	June 30, 1997
Hazlehurst City School District	June 30, 1997
Houston School District	June 30, 1997
Indianola School District	June 30, 1997
Jackson County School District	June 30, 1997

Leland School District	June 30, 1997
Marshall County School District	June 30, 1997
Pearl Public School District	June 30, 1997
Pontotoc City School District	June 30, 1997
Senatobia School District	June 30, 1997
Smith County School District	June 30, 1997
South Tippah School District	June 30, 1997

Benoit School District	June 30, 1998
Durant Separate School District	June 30, 1998
Lawrence County School District	June 30, 1998
McComb School District	June 30, 1998
Western Line School District	June 30, 1998

Jackson State University	June 30, 1997
Jones County Junior College	June 30, 1997
Pearl River Community College	June 30, 1997

Released in December, 1998

DeSoto County	September 30, 1997
Harrison County	September 30, 1997
Oktibbeha County	September 30, 1997
Panola County	September 30, 1997
Pearl River County	September 30, 1997
Simpson County	September 30, 1997
Tunica County	September 30, 1997

Alcorn County School District	June 30, 1997
Amite County School District	June 30, 1997
Enterprise Consolidated School District	June 30, 1997
Jones County School District	June 30, 1997
Kemper County School District	June 30, 1997
Lee County School District	June 30, 1997
Natchez-Adams County School District	June 30, 1997
Poplarville School District	June 30, 1997
South Pike County School District	June 30, 1997
Vicksburg-Warren School District	June 30, 1997
Wilkinson County School District	June 30, 1997

Calhoun County School District	June 30, 1998
Choctaw County School District	June 30, 1998
East Tallahatchie School District	June 30, 1998
Forrest County Agricultural High	June 30, 1998
Lamar County School District	June 30, 1998

Meridian Public School District	June 30, 1998
West Bolivar County School District	June 30, 1998

Mississippi State University	June 30, 1997
University of Mississippi	June 30, 1997

East Mississippi Community College	June 30, 1998
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Express opinion on State of Mississippi general purpose financial statements issued by DFA in the form of the Comprehensive Annual Financial Report (CAFR)	June 30, 1998
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Released in January, 1999

Coahoma County	September 30, 1997
Itawamba County	September 30, 1997
Lawrence County	September 30, 1997
Montgomery County	September 30, 1997
Perry County	September 30, 1997
Smith County	September 30, 1997
Sunflower County	September 30, 1997
Tallahatchie County	September 30, 1997
Walthall County	September 30, 1997
Webster County	September 30, 1997
Yalobusha County	September 30, 1997

Bay St. Louis School District	June 30, 1997
Forest Municipal School District	June 30, 1997
Harrison County School District	June 30, 1997
Lowndes County School District	June 30, 1997
Nettleton School District	June 30, 1997
Richton Separate School District	June 30, 1997

Brookhaven School District	June 30, 1998
Clay County School District	June 30, 1998
Greenwood Public School District	June 30, 1998
Jones County School District	June 30, 1998
Marshall County School District	June 30, 1998
Petal School District	June 30, 1998
Rankin County School District	June 30, 1998

East Central Community College	June 30, 1997
Holmes Community College	June 30, 1997
Mississippi Delta Community College	June 30, 1997

Released in February, 1999

Amite County	September 30, 1997
Carroll County	September 30, 1997
Chickasaw County	September 30, 1997
Copiah County	September 30, 1997
Jackson County	September 30, 1997
Jasper County	September 30, 1997
Lafayette County	September 30, 1997
Leake County	September 30, 1997
Madison County	September 30, 1997
Marion County	September 30, 1997
Pontotoc County	September 30, 1997
Tate County	September 30, 1997
Tishomingo County	September 30, 1997
Baldwyn Public School District	June 30, 1998
Coahoma County School District	June 30, 1998
Covington County School District	June 30, 1998
Gulfport Separate School District	June 30, 1998
Hattiesburg School District	June 30, 1998
Kosciusko School District	June 30, 1998
Louisville Municipal School District	June 30, 1998
Lumberton School District	June 30, 1998
Marion County School District	June 30, 1998
Monroe County School District	June 30, 1998
Newton County School District	June 30, 1998
North Tippah County School District	June 30, 1998
Pearl Public School District	June 30, 1998
Smith County School District	June 30, 1998
South Tippah County School District	June 30, 1998
Stone County School District	June 30, 1998
Union County School District	June 30, 1998
Board of Trustees of State Institutions of Higher Learning	June 30, 1997
Hinds Community College	June 30, 1997
Mississippi Gulf Coast Community College	June 30, 1997
Mississippi Gulf Coast Community College	June 30, 1998
Northeast Mississippi Community College	June 30, 1998
Northwest Mississippi Community College	June 30, 1998

Released in March, 1999

Greene County	September 30, 1997
Holmes County	September 30, 1997
Humphreys County	September 30, 1997
Lee County	September 30, 1997
Union County	September 30, 1997
Warren County	September 30, 1997
Wilkinson County	September 30, 1997

Perry County	September 30, 1998
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Tupelo Public School District	June 30, 1997
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Amory School District	June 30, 1998
Biloxi Public School District	June 30, 1998
Chickasaw County School District	June 30, 1998
Clarksdale Municipal School District	June 30, 1998
Coffeeville School District	June 30, 1998
Columbus Municipal School District	June 30, 1998
Okolona Separate School District	June 30, 1998
Perry County School District	June 30, 1998
Richton Separate School District	June 30, 1998
Shaw School District	June 30, 1998
Starkville School District	June 30, 1998
Tate County School District	June 30, 1998

Southwest Mississippi Community College	June 30, 1997
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Copiah Lincoln Community College	June 30, 1998
Meridian Community College	June 30, 1998
University of Mississippi	June 30, 1998

Released in April, 1999

Bolivar County	September 30, 1997
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Sharkey County	September 30, 1998
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Itawamba County School District	June 30, 1998
Jefferson County School District	June 30, 1998
Quitman Consolidated School District	June 30, 1998
Tunica County School District	June 30, 1998
Yazoo City School District	June 30, 1998

Mississippi Valley State University

June 30, 1998

Released in May, 1999

Lauderdale County

September 30, 1998

Neshoba County

September 30, 1998

Winston County

September 30, 1998

Yalobusha County

September 30, 1998

Benton County School District

June 30, 1998

Columbia School District

June 30, 1998

Corinth School District

June 30, 1998

Franklin County School District

June 30, 1998

Hollandale School District

June 30, 1998

Holmes County School District

June 30, 1998

Jackson Public School District

June 30, 1998

Jefferson Davis County School District

June 30, 1998

New Albany School District

June 30, 1998

North Pike School District

June 30, 1998

Ocean Springs School District

June 30, 1998

Pass Christian School District

June 30, 1998

Picayune School District

June 30, 1998

Senatobia School District

June 30, 1998

South Pike School District

June 30, 1998

Sunflower County School District

June 30, 1998

Tishomingo County School District

June 30, 1998

Walthall County School District

June 30, 1998

Coahoma Community College & Agricultural High School

June 30, 1998

Released in June, 1999

Adams County

September 30, 1998

Benton County

September 30, 1998

Chickasaw County

September 30, 1998

Coahoma County

September 30, 1998

Montgomery County

September 30, 1998

Pike County

September 30, 1998

Scott County

September 30, 1998

Stone County

September 30, 1998

Cleveland School District

June 30, 1998

Drew School District

June 30, 1998

Humphreys County School District

June 30, 1998

Laurel School District

June 30, 1998

Leland School District	June 30, 1998
Newton Municipal School District	June 30, 1998
North Bolivar School District	June 30, 1998
Oxford School District	June 30, 1998
Pontotoc County School District	June 30, 1998
Poplarville Special Municipal Separate School District	June 30, 1998
Simpson County School District	June 30, 1998
 Alcorn State University	 June 30, 1997
 Hinds Community College District	 June 30, 1998
Jones County Junior College	June 30, 1998
 State of Mississippi Single Audit Report	 June 30, 1998

Attachment B

Counties Audited by the Office of the State Auditor

Summary Financial Information

County Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	County		Revenues*	Expenditures*	Assets	Long-Term Debt
Counties Audited by CPA Firm						
1997	ADAMS CO	\$	12,383,827	13,032,398	29,406,249	10,066,299
1997	BOLIVAR CO		13,833,581	15,081,263	34,322,086	11,620,707
1997	COAHOMA CO		14,912,959	13,015,790	86,890,143	5,285,521
1997	COPIAH CO		8,243,738	8,578,521	19,785,436	3,003,369
1997	DESOTO CO		26,359,859	28,519,144	61,488,659	23,001,722
1997	FORREST CO		18,771,305	16,798,766	75,703,983	21,935,381
1997	GRENADA CO		9,498,432	13,257,639	46,835,091	16,785,231
1997	HARRISON CO		70,285,926	84,897,421	194,254,142	77,955,341
1997	ITAWAMBA CO		4,929,518	5,941,426	18,167,314	5,418,050
1997	JONES CO		17,034,910	20,018,319	53,537,699	18,478,812
1997	LEE CO		17,497,167	17,880,932	70,413,870	7,529,152
1997	LOWNDES CO		21,002,760	21,829,175	55,665,341	15,004,674
1997	MADISON CO		20,102,902	29,054,936	81,111,843	36,527,273
1997	MARSHALL CO		9,752,841	10,015,702	38,877,959	13,202,399
1997	NEWTON CO		5,629,632	6,536,282	8,730,959	905,211
1997	PEARL RIVER CO		10,213,215	10,961,203	17,160,406	1,764,931
1998	PERRY CO		5,915,373	5,128,308	19,029,063	2,806,821
1998	PIKE CO		12,170,450	13,582,156	40,125,381	1,197,532
1997	RANKIN CO		36,965,166	39,402,377	93,672,632	23,777,301
1997	STONE CO		5,231,486	5,963,950	5,507,168	908,817
1997	TALLAHATCHIE CO		4,502,027	5,601,727	10,881,999	2,307,339
1997	TIPPAH CO		5,330,541	5,194,727	8,139,898	1,382,476
1997	TUNICA CO		36,346,560	37,083,947	46,328,292	843,025
1997	WILKINSON CO		3,808,922	4,218,788	9,538,215	1,569,672
TOTAL BY CPA FIRM			390,723,097	431,594,897	1,125,573,828	303,277,056

Counties Audited by OSA

1998	ADAMS CO		12,979,719	12,490,701	35,506,652	12,257,499
1997	ALCORN CO		10,128,921	10,985,863	14,022,502	2,800,477
1997	AMITE CO		4,437,689	4,997,666	11,954,617	2,150,316
1997	ATTALA CO		6,521,581	6,787,119	18,699,955	1,371,698
1998	BENTON		3,056,230	2,780,818	6,038,276	140,915
1997	CARROLL CO		3,972,902	3,961,485	9,116,045	2,053,249
1997	CHICKASAW CO		5,669,163	6,523,781	14,880,137	3,146,186
1998	CHICKASAW CO		5,686,083	6,009,746	14,184,075	2,644,314
1997	CHOCTAW CO		3,092,333	2,753,995	6,862,456	1,904,464
1997	CLAIBORNE CO		8,165,187	7,597,577	21,017,717	4,878,504
1997	CLARKE CO		6,313,290	6,273,669	19,033,570	5,588,487
1997	CLAY CO		5,378,449	5,166,949	13,509,154	1,570,528
1998	COAHOMA CO		16,387,157	15,117,877	94,428,821	6,175,654

County Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	County	Revenues*	Expenditures*	Assets	Long-Term Debt
1997	FRANKLIN CO	3,998,975	2,912,787	11,946,692	1,116,294
1997	GEORGE CO	5,581,364	6,161,879	3,272,894	946,980
1997	GREENE CO	3,733,165	4,389,123	10,120,121	3,478,698
1997	HINDS CO	53,358,450	58,166,872	136,645,525	39,051,307
1997	HOLMES CO	5,628,306	5,531,718	13,219,232	2,515,645
1997	HUMPRHEYS CO	4,314,178	5,382,007	13,493,350	5,242,186
1997	ISSAQUENA CO	2,770,552	5,106,979	13,213,284	5,553,649
1997	JACKSON CO	53,321,961	56,685,730	117,500,590	64,848,920
1997	JASPER CO	5,490,735	5,661,114	14,031,561	2,639,528
1997	JEFF DAVIS CO	4,773,031	4,017,925	10,675,105	55,132
1997	JEFFERSON CO	4,521,489	6,986,800	18,136,516	8,129,521
1997	KEMPER CO	4,195,284	4,329,972	9,477,608	1,540,201
1997	LAFAYETTE CO	9,839,763	8,572,789	48,076,050	12,042,947
1998	LAUDERDALE CO	20,342,473	27,706,663	74,004,801	26,231,467
1997	LAWRENCE CO	4,814,582	4,661,573	11,008,361	1,529,288
1997	LEAKE CO	5,654,962	5,799,997	21,713,949	6,771,080
1997	LEFLORE CO	13,999,115	15,630,871	44,220,904	17,551,426
1997	LINCOLN CO	8,904,182	9,517,203	16,515,119	696,558
1997	MARION CO	6,929,157	6,760,228	16,111,041	3,757,977
1997	MONROE CO	10,041,514	10,028,529	43,379,969	8,073,419
1997	MONTGOMERY CO	4,007,159	3,843,611	12,958,510	1,327,157
1998	MONTGOMERY CO	4,270,568	4,344,951	13,138,265	1,338,025
1998	NESHOBA CO	8,039,101	8,467,673	23,049,350	6,974,011
1997	OKTIBBEHA CO	9,155,482	8,593,964	21,301,031	3,896,006
1997	PANOLA CO	10,628,805	12,725,566	33,517,315	8,825,694
1997	PERRY CO	5,575,328	4,619,494	17,897,389	2,959,258
1997	PONTOTOC CO	5,757,745	5,915,104	15,692,388	1,903,474
1997	PRENTISS CO	5,885,021	7,802,337	26,229,545	11,815,439
1997	QUITMAN CO	4,140,265	5,080,046	13,436,975	3,651,780
1997	SCOTT CO	7,716,508	9,935,614	17,523,851	3,396,385
1998	SCOTT CO	8,522,587	9,752,609	20,155,330	4,242,828
1998	SHARKEY CO	2,909,417	2,750,506	4,881,589	174,192
1997	SIMPSON CO	6,254,427	7,243,289	19,894,722	8,338,625
1997	SMITH CO	5,207,597	6,177,389	10,886,047	1,857,320
1998	STONE CO	4,169,032	5,079,121	7,086,721	639,357
1997	SUNFLOWER CO	7,921,379	11,760,105	21,265,984	7,214,338
1997	TATE CO	6,970,834	8,993,001	24,400,809	6,500,697
1997	TISHOMINGO CO	5,350,789	5,546,489	20,843,934	301,954
1997	UNION CO	6,778,109	8,610,925	36,413,987	6,313,739
1997	WALTHALL CO	3,883,455	3,623,836	10,431,441	1,444,030
1997	WARREN CO	16,527,181	16,327,317	43,127,780	8,203,210
1997	WASHINGTON CO	20,230,370	21,492,870	47,686,520	15,655,620
1997	WAYNE CO	5,958,186	6,433,619	23,443,728	6,630,169

County Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Assets</u>	<u>Long-Term Debt</u>
1997	WEBSTER CO	3,599,262	3,421,755	5,894,898	555,636
1997	WINSTON CO	4,915,807	8,199,473	47,995,921	8,697,620
1998	WINSTON CO	5,920,128	5,616,231	45,403,607	9,161,569
1997	YALOBUSHA CO	4,831,051	4,507,250	9,728,043	1,175,236
1998	YALOBUSHA CO	4,577,055	4,487,542	10,221,017	1,182,578
1997	YAZOO CO	9,221,430	9,052,991	36,755,344	17,346,601
TOTAL BY OSA		<u>522,926,020</u>	<u>565,862,683</u>	<u>1,567,278,690</u>	<u>410,177,062</u>
COMBINED TOTAL		\$ <u>913,649,117</u>	<u>997,457,580</u>	<u>2,692,852,518</u>	<u>713,454,118</u>

* Includes Governmental Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor

Attachment C

**Universities/Colleges/Schools Audited by
the Office of the State Auditor**

Summary Financial Information

University Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

		Current Funds					Plant Fund
Year	University	Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Assets	Assets
Universities Audited by OSA							
1997	Alcorn State University	\$ 46,683,524	47,117,101	8,281,853	18,327,999	42,174,219	231,368,339
1997	Delta State University	39,591,482	38,083,144	9,187,721	16,748,728	10,226,301	78,804,341
1997	IHL-Board of Trustees	24,862,870	27,178,277		18,981,676	6,064,853	48,124,939
1997	Mississippi State University	296,787,942	287,697,483	45,682,909	117,809,308	156,709,353	355,497,183
1997	MS University for Women	31,333,353	29,318,995	6,655,920	12,030,193	67,471,466	463,945,925
1997	University of Mississippi	168,918,949	164,342,453	38,473,255	59,969,842	38,773,328	307,850,370
1998	University of Mississippi	178,827,839	167,401,167	40,514,447	64,340,985	64,230,853	332,194,776
1997	University of MS Medical Ctn	363,203,472	325,616,367	4,876,517	108,247,987	10,473,557	9,489,715
1997	University of Southern MS	178,252,005	171,209,860	44,578,005	63,935,851	22,340,982	79,875,996
TOTAL BY OSA		1,328,461,436	1,257,964,847	198,250,627	480,392,569	418,464,912	1,907,151,584
Universities Audited by CPA Firm							
1997	Jackson State University	84,754,368	78,492,151	18,779,701	28,430,748	17,935,307	48,200,120
1997	Mississippi Valley State Univ	31,628,945	30,295,117	6,061,133	9,947,206	13,975,839	122,037,747
1998	Mississippi Valley State Univ	33,807,842	33,339,400	6,273,952	11,242,938	15,985,307	39,906,527
TOTAL BY CPA FIRM		150,191,155	142,126,668	31,114,786	49,620,892	47,896,453	210,144,394
COMBINED TOTAL		\$ 1,478,652,591	1,400,091,515	229,365,413	530,013,461	466,361,365	2,117,295,978

Source - Financial and Compliance Audit Division, Office of the State Auditor

Community College Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

		Current Funds					Plant Fund
Year	College	Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Assets	Assets
Colleges Audited by OSA							
1997	Holmes Community College	\$ 17,907,611	17,810,983	2,850,603	6,482,036	1,500,773	29,289,958
1997	Jones County Junior College	27,974,562	26,711,474	3,712,888	12,116,540	9,857,085	44,241,135
1998	Jones County Junior College	31,520,233	30,349,356	4,084,415	13,719,994	11,779,194	\$39,032,387
1998	Meridian Community College	20,581,500	19,617,197	2,968,275	8,662,110	3,600,262	26,724,815
1997	Mississippi Delta Comm	19,415,587	18,555,338	2,468,023	6,955,414	4,301,558	21,077,833
1997	Mississippi Gulf Coast Co	49,430,742	49,014,790	7,282,248	20,479,518		
1998	Mississippi Gulf Coast Co	53,404,465	52,525,295	7,663,009	21,858,994	11,325,253	83,869,169
1997	Pearl River Community	21,296,265	21,746,323	2,717,476	7,580,663	3,424,868	33,847,932
TOTAL BY OSA		241,530,965	236,330,756	33,746,937	97,855,269	45,788,993	278,083,229
Colleges Audited by CPA Firm							
1998	Coahoma CC/Agricultural HS	15,230,482	14,539,288	1,259,828	5,223,209	1,849,518	25,274,515
1997	Coahoma Comm Co	12,679,409	12,933,205	1,120,376	4,661,444	2,063,329	36,440,895
1998	Copiah Lincoln Comm Co	22,390,366	22,109,741	2,806,903	7,775,272	2,412,584	48,824,948
1996	East Central Comm Co	12,038,512	11,394,232	1,718,688	4,247,010	2,731,921	44,961,964
1997	East Central Community	12,918,804	12,582,428	1,855,757	4,672,962	2,929,601	13,021,748
1997	East Miss Comm Co	12,500,787	12,178,300	1,788,055	3,814,194	3,099,001	26,766,923
1998	East MS Community	15,571,130	15,317,700	2,393,572	4,376,101	3,386,373	16,922,976
1997	Hinds Community	67,422,335	66,241,998	11,010,208	22,454,206	17,863,398	38,581,941
1998	Hinds Community College	74,976,094	73,427,858	11,747,609	26,392,887	20,474,627	46,272,456
1997	Itawamba Co Community	28,139,409	26,679,517	3,396,996	9,590,403	6,803,649	50,682,281
1997	Northeast MS	22,918,327	20,814,869	2,917,514	9,215,191	8,860,931	23,499,971
1998	Northeast MS Comm Co	25,209,857	22,999,546	2,953,226	10,148,040	10,229,557	20,792,525
1997	Northwest MS	30,051,900	28,671,944	4,384,722	10,752,054	5,527,596	105,354,596
1998	Northwest MS Comm Co	32,822,788	31,043,882	4,638,310	12,221,404	6,169,649	14,194,099
1997	Southwest MS Comm Co	11,386,160	10,708,520	1,694,189	5,240,888	5,698,221	118,952,620
1996	Southwest MS Community	10,488,020	10,099,053	1,653,826	4,626,975	5,152,162	27,644,162
TOTAL BY CPA FIRM		406,744,380	391,742,081	57,339,779	145,412,240	105,252,117	658,188,620
COMBINED TOTAL		\$ 648,275,345	628,072,837	91,086,716	243,267,509	151,041,110	936,271,849

Source - Financial and Compliance Audit Division, Office of the State Auditor

School Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	School District	Revenues*	Expenditures*	Assets	Long-Term Debt
Schools Audited by CPA Firm					
1997	ABERDEEN \$	9,580,109	9,672,189	9,751,931	1,200,740
1997	ALCORN CO	16,716,562	16,902,303	28,010,622	2,177,317
1997	AMORY	8,016,109	8,806,407	15,252,226	4,664,890
1998	AMORY SCHOOL	8,334,499	8,800,973	21,473,907	7,650,719
1998	BALDWIN SD	4,909,177	4,668,800	11,732,000	3,649,808
1997	BENOIT	2,067,555	1,798,601	2,320,223	31,464
1998	BENOIT CO	2,238,667	2,316,601	2,972,963	13,526
1998	BILOXI PUBLIC	35,218,902	41,364,720	66,761,413	10,673,184
1998	BROOKHAVEN	16,005,926	16,611,994	21,197,126	4,306,528
1998	CALHOUN CO	12,238,212	12,141,300	24,776,647	5,210,119
1997	CANTON PUBLIC	14,916,661	15,801,709	31,102,535	10,845,413
1997	CARROLL CO	6,260,276	6,221,352	6,314,572	61,364
1997	CHICKASAW CO	2,600,517	2,636,733	2,076,147	194,294
1998	CHICKASAW CO	2,631,918	2,592,454	4,098,392	1,079,593
1998	CHOCTAW CO	9,359,764	9,512,539	19,699,869	4,021,098
1997	CLAIBORNE CO	11,626,426	11,028,287	22,631,496	4,707,207
1998	CLAY CO	2,539,656	2,493,762	2,649,569	92,924
1997	CLEVELAND	17,853,208	17,856,993	16,702,638	1,285,434
1998	CLEVELAND	18,633,823	19,909,992	27,922,621	6,773,107
1998	COAHOMA CO	11,911,071	16,639,511	24,843,724	9,909,852
1998	COFFEEVILLE	4,195,182	4,631,225	8,030,769	2,146,860
1998	COLUMBIA	8,565,984	10,135,419	24,844,275	5,254,484
1998	COLUMBUS MUNICI	30,408,348	31,763,125	62,426,356	21,344,240
1997	COPIAH CO	13,033,667	12,907,868	12,938,179	570,448
1998	CORINTH	10,297,106	10,110,157	31,234,934	7,704,333
1998	COVINGTON CO	16,684,661	17,241,880	26,729,849	3,862,480
1997	DREW	4,513,191	4,380,353	4,949,498	219,159
1997	DURANT	2,947,851	2,794,503	2,451,578	15,366
1998	DURANT SEPARATE	3,242,214	2,757,319	5,417,836	1,256,871
1998	E TALLAHATCHIE	7,858,563	7,773,198	7,336,436	442,174
1997	ENTERPRISE CONSC	3,992,716	3,942,850	5,534,775	733,478
1997	FORREST CO	12,111,680	12,168,934	19,625,973	4,744,350
1997	FORREST CO AGRI	2,486,904	2,475,523	2,369,175	16,160
1998	FORREST CO AGRI	2,411,519	2,478,531	5,652,352	887,599
1998	FRANKLIN CO	9,028,436	10,099,250	14,229,080	1,083,006
1997	GREENE CO	8,866,107	8,320,338	12,546,502	399,516
1997	GREENVILLE	35,475,784	34,953,522	34,365,881	4,799,686
1998	GREENWOOD	19,491,718	19,009,589	33,804,403	6,951,815
1998	GULFPORT SEP	36,449,086	38,498,399	91,156,071	27,290,450
1997	HANCOCK CO	15,880,981	16,763,249	35,604,596	8,495,619
1997	HARRISON CO	51,172,396	52,500,116	116,074,811	30,652,020
1998	HATTIESBURG	29,234,568	28,675,922	49,966,432	15,907,957

School Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	School District	Revenues*	Expenditures*	Assets	Long-Term Debt
1997	HAZLEHURST	8,291,816	8,501,688	10,322,303	2,487,609
1997	HINDS CO	25,798,134	31,530,425	70,952,661	24,875,043
1998	HOLMES CO	17,670,305	20,682,396	36,096,617	11,402,687
1997	HOUSTON	8,813,895	9,439,546	15,035,770	4,043,605
1998	HUMPHREYS CO	11,487,736	13,707,716	27,514,490	5,683,892
1997	JACKSON CO	32,607,160	37,708,618	68,520,320	16,862,944
1997	JACKSON PUBLIC	169,115,993	181,328,814	281,257,871	57,611,991
1998	JACKSON PUBLIC	175,823,042	185,814,328	343,881,933	84,429,954
1997	JEFF DAVIS CO	11,120,546	11,485,663	18,294,273	980,026
1998	JEFF DAVIS CO	12,136,333	12,506,791	33,230,610	7,421,363
1998	JEFFERSON CO	9,608,933	9,615,244	15,828,261	5,125,498
1997	JONES CO	35,243,469	41,049,226	56,106,442	10,225,302
1998	JONES CO	37,151,601	39,375,704	85,277,084	23,925,240
1997	KEMPER CO	8,262,735	7,675,839	9,100,009	520,792
1998	KOSCIUSKO	9,820,337	9,933,059	24,203,862	6,134,317
1998	LAMAR CO	26,796,921	27,736,503	69,446,890	19,009,047
1997	LAUDERDALE CO	26,867,512	26,757,435	43,230,222	8,286,083
1998	LAWRENCE CO	11,924,561	12,338,407	20,162,184	2,753,616
1997	LEAKE CO	13,176,240	14,339,584	20,411,506	1,345,815
1997	LEE CO	26,156,638	24,355,342	59,174,957	15,788,181
1997	LEFLORE CO	14,897,548	15,053,627	18,087,630	3,220,124
1998	LELAND	8,138,760	7,677,494	14,118,455	3,918,526
1997	LINCOLN CO	10,797,463	10,590,544	15,964,806	1,966,963
1998	LOUISVILLE MUNI	17,440,893	16,820,319	23,460,823	3,121,712
1997	LOWNDES CO	21,769,105	21,899,743	41,590,367	7,786,537
1998	LUMBERTON	4,934,938	4,558,217	9,823,204	1,809,258
1998	MARION CO	12,996,933	13,728,610	39,490,423	10,602,183
1998	MARSHALL CO	14,007,583	14,452,656	26,877,061	7,344,721
1998	MCCOMB	15,829,080	16,680,244	25,265,924	6,657,139
1998	MERIDIAN	35,680,247	36,215,966	39,299,312	3,569,841
1998	MONROE CO	11,329,098	11,808,127	24,534,988	6,090,557
1997	MOUND BAYOU	4,353,037	4,095,697	5,353,332	595,789
1997	NESHOBA CO	10,948,790	11,523,205	16,703,502	256,250
1997	NETTLETON	5,998,920	5,860,407	6,501,933	1,383,042
1998	NEWTON CO	7,566,704	8,312,582	20,187,619	4,201,929
1997	NORTH PIKE	5,177,930	5,266,918	7,321,971	68,198
1998	NORTH PIKE	5,561,426	5,809,292	7,514,814	78,864
1998	NORTH TIPPAH	6,894,303	7,398,057	9,115,062	1,411,309
1997	NOXUBEE CO	12,379,647	10,792,070	16,210,948	2,470,046
1998	OCEAN SPRINGS	22,587,394	22,862,062	53,867,711	8,988,928
1998	OKOLONA SEP	4,820,307	5,251,858	8,683,520	2,386,355
1997	OKTIBBEHA CO	7,891,401	7,744,638	8,054,091	244,452
1998	OXFORD	14,697,913	14,776,999	27,976,311	7,548,121

School Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	School District	Revenues*	Expenditures*	Assets	Long-Term Debt
1997	PASCAGOULA	40,169,742	49,803,450	79,980,948	15,885,730
1998	PASS CHRISTIAN	10,782,228	11,511,061	38,093,089	13,156,083
1998	PEARL PUBLIC	16,984,213	17,784,345	51,910,936	14,262,240
1998	PERRY CO	7,258,706	7,562,365	17,771,969	3,816,440
1997	PETAL	15,645,864	15,159,937	19,576,944	1,432,950
1998	PETAL	17,085,634	17,332,483	33,280,265	7,551,642
1997	PHILADELPHIA	5,819,891	5,787,771	8,717,468	928,028
1997	PICAYUNE	17,013,329	17,079,560	26,679,697	5,454,525
1998	PONTOTOC CO	11,974,241	12,692,459	17,275,514	3,771,750
1998	POPLARVILLE SMS	11,485,291	9,888,171	15,258,283	2,490,647
1998	QUITMAN CONSOLI	12,811,913	11,855,451	28,457,002	3,840,713
1997	QUITMAN COUNTY	7,706,506	8,782,960	10,004,508	2,044,080
1998	RANKIN CO	64,936,115	70,414,815	166,259,476	47,738,134
1998	RICHTON SEPARAT	4,464,253	5,663,427	9,153,581	1,518,781
1997	SCOTT CO	16,203,434	15,504,541	21,990,464	357,141
1998	SENATOBIA MUNIC	7,651,589	8,244,635	17,298,525	5,641,594
1997	SHAW	3,991,977	3,783,762	3,566,656	209,947
1998	SHAW	4,685,151	4,517,522	6,038,426	1,226,928
1997	SIMPSON CO	18,829,052	19,043,122	24,305,722	1,091,992
1997	SMITH CO	12,933,329	13,192,681	24,678,521	746,489
1998	SMITH CO	14,659,094	19,379,629	36,260,325	5,576,994
1997	SOUTH DELTA	8,371,634	8,598,792	7,896,299	87,398
1998	SOUTH PIKE	12,078,838	11,813,846	13,186,643	1,298,804
1998	SOUTH TIPPAAH CO	12,372,231	12,221,461	15,032,301	373,640
1997	STARKVILLE	23,817,851	28,707,282	45,836,116	12,410,968
1998	STARKVILLE	24,533,611	28,743,305	49,556,702	15,112,995
1997	STONE CO	12,931,782	15,313,491	22,086,703	4,874,298
1998	STONE CO	12,249,498	14,482,775	24,625,066	6,278,755
1998	SUNFLOWER CO	9,304,056	10,893,722	15,643,915	4,408,900
1998	TATE CO	13,190,441	13,685,015	25,297,501	6,811,876
1998	TISHOMINGO CO	15,964,940	15,820,884	33,434,567	3,100,461
1997	TUPELO PUBLIC	39,049,004	39,904,094	86,705,788	26,251,169
1998	UNION CO	10,622,668	10,385,430	20,523,337	4,965,435
1997	VICKSBURG WAREN	46,016,255	43,538,746	55,751,169	4,226,800
1997	WALTHALL CO	12,169,233	12,360,117	10,551,324	272,048
1997	WAYNE CO	17,623,744	18,401,261	19,029,446	2,038,862
1997	WEBSTER CO	10,230,888	9,110,652	12,526,846	914,795
1997	WEST BOLIVAR CO	6,458,688	6,420,710	6,545,624	429,308
1998	WEST BOLIVAR CO	6,835,831	6,952,813	11,960,191	2,972,523

School Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

Year	School District	Revenues*	Expenditures*	Assets	Long-Term Debt
1997	WEST POINT	15,223,562	16,585,367	21,596,035	5,413,318
1998	WESTERN LINE	10,378,908	11,932,522	21,587,521	4,098,898
1997	WINONA	6,358,640	6,895,832	7,545,424	710,328
1997	W. TALLAHATCHIE	6,415,821	6,173,466	6,017,813	924,473
1998	YAZOO CITY	14,061,369	14,243,179	20,740,921	5,303,803
1997	YAZOO CO	8,598,344	8,320,792	16,113,744	2,140,292
TOTAL BY CPA FIRM		2,174,530,416	2,283,709,851	3,969,981,769	872,123,476

Schools Audited by OSA

1997	AMITE CO	8,571,410	8,770,875	17,892,757	2,416,782
1997	BAY ST LOUIS	10,939,670	11,170,406	15,287,295	3,930,626
1998	BENTON CO	5,903,405	6,151,445	4,810,494	665,839
1998	CLARKSDALE MUNI	18,650,026	23,867,953	44,959,017	16,107,893
1997	CLINTON	21,445,394	21,149,311	61,506,213	12,018,817
1997	COLUMBIA S/D	8,274,949	10,283,781	18,919,728	2,500,044
1998	DREW	4,685,878	4,750,428	7,744,886	1,552,163
1997	FOREST MUNICIPAL	7,957,181	8,814,114	7,176,062	2,510,399
1997	GULFPORT	36,411,613	60,513,807	94,539,527	28,370,460
1998	HOLLANDALE	7,028,493	6,989,025	10,461,470	3,729,244
1997	HOLMES CO	16,612,625	16,377,697	16,826,803	4,185,623
1997	INDIANOLA	13,714,875	14,361,934	23,582,813	5,744,967
1998	ITAWAMBA CO	16,513,718	18,129,695	49,455,101	11,984,758
1998	LAUREL	17,567,799	18,885,065	21,825,330	4,979,274
1997	LELAND	7,491,791	7,595,433	8,612,135	1,582,628
1997	MARSHALL CO	13,109,139	13,076,820	15,631,918	2,061,432
1997	NATCHEZ ADAMS	26,400,264	27,234,608	55,495,727	6,511,647
1998	NEW ALBANY	9,750,045	9,936,775	13,872,363	1,501,249
1998	NEWTON MUNICIPA	6,490,920	6,408,430	12,906,865	2,934,461
1998	NORTH BOLIVAR	5,793,953	5,916,902	8,305,924	2,791,938
1997	NORTH TIPPAH	6,021,373	6,262,516	6,261,743	115,763
1997	PEARL	16,106,651	16,821,966	35,523,399	4,941,787
1998	PICAYUNE	17,944,289	17,625,422	23,744,989	7,543,008
1997	PONTOTOC CITY	8,245,152	9,331,695	20,002,056	4,564,614
1997	POPLARVILLE	8,463,450	8,587,393	8,531,869	207,022
1997	RANKIN CO	59,828,846	80,990,347	145,821,817	39,284,301
1997	RICHTON SD	4,099,342	5,044,238	6,208,823	569,501
1997	SENATOBIA	7,405,379	7,988,075	10,455,457	2,365,261
1998	SIMPSON CO	19,442,249	20,493,913	40,488,885	8,181,336
1997	SOUTH PIKE	11,329,712	11,021,101	10,826,852	468,117
1997	SOUTH TIPPAH	11,442,949	11,168,783	13,954,475	490,433
1997	SUNFLOWER CO	9,499,808	9,951,980	10,984,924	520,860

School Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 1999

<u>Year</u>	<u>School District</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Assets</u>	<u>Long-Term Debt</u>
1997	TUNICA CO	12,995,330	15,153,123	25,483,765	7,363,737
1998	TUNICA CO	15,075,035	18,632,801	32,991,259	6,937,240
1998	WALTHALL CO	13,078,063	13,312,666	23,938,134	7,287,545
1997	WILKINSON CO	9,287,280	9,662,844	11,796,366	1,827,434
TOTAL BY OSA		<u>493,578,056</u>	<u>562,433,367</u>	<u>936,827,241</u>	<u>210,748,203</u>
COMBINED TOTAL		\$ <u>2,668,108,472</u>	<u>2,846,143,218</u>	<u>4,906,809,010</u>	<u>1,082,871,679</u>

* Includes General Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor